

KBR:kbr 7/19/04



MS 307445.01

**DECLARATION AND POWER OF ATTORNEY  
FOR PATENT APPLICATION**

ATTORNEY DOCKET NO. 3382-67648-01

MS DOCKET NO. 307445.01

As a below named inventor, I hereby declare that:

My residence/post office address and citizenship are as stated below next to my name;

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: HIGH-FIDELITY TRANSCODING

the specification of which is filed herewith unless the following box is checked:

was filed on April 15, 2004 as US Application Serial No. or PCT International Application Number 10/826,974 and was amended on \_\_\_\_\_ (if applicable).

I hereby state that I have reviewed and understood the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose all information which is material to patentability as defined in 37 CFR 1.56.

**Foreign Application(s) and/or Claim of Foreign Priority**

I hereby claim foreign priority benefits under Title 35, United States Code Section 119 of any foreign application(s) for patent or inventor(s) certificate listed below and have also identified below any foreign application for patent or inventor(s) certificate having a filing date before that of the application on which priority is claimed:

| COUNTRY | APPLICATION NUMBER | DATE FILED | PRIORITY CLAIMED UNDER 35 U.S.C. 119                       |
|---------|--------------------|------------|--|
|         |                    |            | YES: <input type="checkbox"/> NO: <input type="checkbox"/> |
|         |                    |            | YES: <input type="checkbox"/> NO: <input type="checkbox"/> |

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**Customer No. 26119**

to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Send Correspondence to:  
**Customer No. 26119**

Kyle B. Rinehart  
Klarquist Sparkman, LLP  
121 S.W. Salmon Street, Suite 1600  
Portland, OR 97204

Direct Telephone Calls To:

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(503) 226-7391

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Inventor: Jay YogeshwarCitizenship: United States of AmericaResidence: Lawrenceville, NJPost Office Address: 34 Anthony Lane, Lawrenceville, NJ 08648

Inventor's Signature

July 19, 2004

Date

Full Name of Inventor: Kunal MukerjeeCitizenship: United States of AmericaResidence: Redmond, WAPost Office Address: 23721 NE 54th Place, Redmond, WA 98053

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Inventor's Signature

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DateFull Name of Inventor: Robert D. GreenCitizenship: United States of AmericaResidence: Seattle, WAPost Office Address: 7317 Earl Avenue NW, Seattle, WA 98117

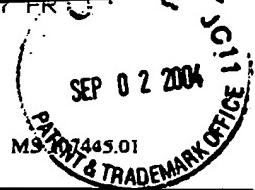
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Inventor's Signature07/20/2004  
DateFull Name of Inventor: Robert D. GreenCitizenship: United States of AmericaResidence: Seattle, WAPost Office Address: 7317 Earl Avenue NW, Seattle, WA 98117

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SEP 02 2004

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Residence: Lawrenceville, NJ

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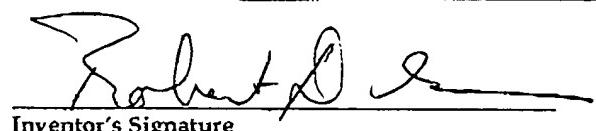
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